July – Sept 2012
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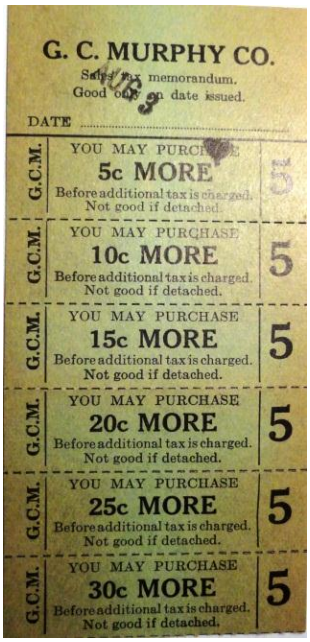
ATTS NEWSLETTER

Number 158



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Editorial Comments

Unfortunately you have most probably already noticed the extreme tardiness of this issue of the newsletter. I have been having more health problems which have helped to underscore the need for me to step down from the position of Editor.

I am excited to see what Mike can and will bring to the ATTS. He and I will be meeting to do a hand off for the newsletter and club materials. Those details have not yet been ironed out, but trust that it will be as seamless as possible.

I will continue to help him behind the scenes as needed and I look forward to my renewed direction on the website to help our organization move into the social media age. Please remember that we are in Yahoo groups and we are also on Facebook. There are many exciting things happening with our organization and the information that we generate. We will see many of these activities bear fruit in the coming year or two. It is definitely an exciting time to be a member.

Please take some time to write an article for Mike or help by supplying information that can be published to the membership. As always a backlog of information for publication is essential to keep the wheels of the newsletter greased.

The electronic newsletter took a huge leap forward with the last issue. We had a successful launch and have already had about a dozen members sign up for the electronic version. This will help to reduce the costs to the society for our single most expensive product. Please feel free to send me an e-mail at bob@taxtoken.org if you have an interest in seeing the electronic newsletter. There is no commitment if you still wish to receive the mailed hard copy, but give the electronic version a try; you might find that you prefer it to the printed version as it will be completely in color.

I am excited to have member participation from a relatively new member, it is refreshing to see and feel the excitement that I know I once felt as I eagerly dove into this hobby. I look forward to getting back to my research projects that have been long since sitting on the dusty shelf. I will have an article or two in my final newsletter coming out in just a few weeks. I will once again recount my adventures in small towns in Illinois and a trip that I made recently to a local antique mall.

In this issue you will find yet another fantastic article by Monte C Dean, I just don't know how he keeps doing it, but I hope he never stops. I have also included a few newspaper articles from the past that I hope you enjoy. Best wishes to everyone and may it be a safe and joyous holiday season.

Sincerely, Robert W. Frye, editor (L-521)

2012 ATTS Election Information

By Robert W. Frye (L-521)

The ATTS 2012 election results are final as listed below. We received no correspondence in opposition to invoking Robert's Rules of Order. All existing officers remain in their positions with the exception of the Editor. The new Editor Mike Strub will begin the New Year 2013 with newsletter #160. This newsletter will be published on or about March 30th. Please welcome Mike aboard and support him as we moves forward to make his mark on the history of the ATTS.

American Tax Token Society Officers 2013 through 2015

John Ostendorf, R-518 – President

Jim Calvert, R-533 – Secretary/Treasurer

Mike Strub, R-504 – Editor

Monte Dean, R-384 – At-Large Board Member

Lawrence LeBel, R-598 – At-Large Board Member

Organizational Report

June 01, 2012 — August 31, 2012

New: None

Drops: None

Lost: Daniel Lillard, L-580 (2004)

Reinstatements: Ralph Harnishfeger and Larry Warner

MEMBERSHIP (August 31) 96 paid + 6 Donated Copies

A Letter From Our President

Dear fellow sales tax token collectors,

I hope this letter finds you all well. Fall is nearly upon us and perhaps the cooler weather will inspire you to revisit your collecting interests. Better yet, to sit down and write an article for the Newsletter. You don't have to be a great writer (see some of my articles). Write about anything that interests you. You may be surprised to find out that others may share similar interests.

Sales tax collecting overlaps with other areas such as ration tokens, depression scrip, emergency money, revenue collecting, etc. Some of you collect in these other areas as well. Share your knowledge with all of us!

I will be attending the fall ANA show in Dallas October 18th & 19th. The show runs into Saturday the 20th, but I can't be there that day. If any of you are going to attend the show, please let me know. I'd love to meet with you.

Please feel free to contact me at any time if you have a question, concern, comment or if I can help you in any way. All my best, John

Financial Report

June 01, 2012 – August 31, 2012

Checking Account

Balance 06/01/12	**$ 1526.63**
Expenses (06/01-06/30)	$ 0.00
Income (06/01-06/30)	$ 0.00
Balance 07/01/12	**$ 1526.63**
Expenses (07/01-07/31)	$ 0.00
Income (07/01-07/31)	$ 754.27
Balance 08/01/12	**$ 2280.90**
Expenses (08/01-08/31)	$ 0.00
Income (08/01-08/31)	$ 20.00
Closing Balance 08/31/12	**$ 2300.90**

Savings Account Balance 08/31/12 $3294.38

The balance covers the cost of postage that will be used into the future. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement was made.

DONATIONS: All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you wish to make a donation.

National Scrip Collectors Association

By Mike Williams (NSCA)

The Edkin's Coal Catalog has been the most complete research of COAL scrip since 1977, with approximately 1800 companies listed from 32 States. Prior to that Walter Caldwell's, Coal Company Scrip, published in 1969 was the first publication listing Coal tokens issued by Companies and Retailers. These early publications were a huge undertaking, by two separate individuals. The NSCA club was organized in 1972.

By 1983, there were so many new listings authenticated that the club printed the 2nd Volume, West Virginia only. This was done because WV had almost as many listings as all the rest of the states combined. Together these almost doubled the numbers of the first printing. The Third Edition of Vol. 1 increased the number of different companies to 2500 for all states except WV. Volume 1 listed 8843 unique pieces, while volume 2 listed 7,400 unique pieces. The fourth Editions will include a section retailers and unattributed mavericks.

The NSCA National Scrip Collectors Club is in the final stages of editing the third edition of Edkins Catalogues of United States Coal Company Scrip. Volume I covers Alabama, Arkansas, Arizona, California, Colorado, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Louisiana, Maryland, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, Tennessee, Texas, Utah, Virginia, Washington, & Wyoming. Volume II covers West Virginia by itself.

We are asking everyone to help us get any unlisted pieces for inclusion. If you have a token you know of, or even suspect is not listed, in the current Volumes, please send it for us to see.

Our request includes sending the exact wording, with line breaks, front and back or a picture of both sides of the token. Please include the millimeter size and composition of the token. If it is a maverick, or otherwise not identified as coal operator or retailer, we ask that you include documentation to verify any attribution. Also, if the token says coal and cannot be identified to a specific city & state please send them along as well. There is a section of the book that shows listings for mavericks including retailers and coal operators.

If you know of someone else that might have a new listing please have them contact us at the email or address below.

Please help our book committee improve on the Third Edition by making the upcoming Fourth Edition continue to be known as the authority on ALL STATES Coal Scrip associated with Coal production, and the Coal retail trade. There is a complete index of all the individual companies included.

Please address any information for the new catalogs to Mike Williams at collecttokens@gmail.com if you don't have email, you can send any form of the token, like a photo, a foil or a pencil rubbing, to:

MIKE WILLIAMS 4434 Sutherland AVE. #10113 Knoxville, TN 37939

We appreciate your assistance in this undertaking.

Understanding Sales Tax Scrip

By Monte C Dean (R-383)

INTRODUCTION

Regardless of how confident we might be in our previous knowledge about the history of sales tax tokens and scrip I can assure you that we have only begun to scratch the surface of the available knowledge since the advent of the "web age." Past studies conducted by some of our greatest researchers relied more on first-hand accounts and the arduous tracking of minutiae to establish dates, mintage figures and type issues, and those details that we, as collectors, find fascinating.

Today, with the advent of numerous search engines that are available for investigation on "the web", we have millions of pages of information available that were not readily available just a few short years ago.

Did you know that **Maryland** merchants and Chambers of Commerce most certainly did produce sales tax memorandum similar to those known from West Virginia, North Carolina, and Pennsylvania?

Or that at least one **Arizona** merchant sold pre-paid sales tax coupon books before the state began issuing its own tokens?

And that at least one printer in **New Mexico** did the same thing, advertising strips of 10 sales tax coupons that could be purchased for one cent per strip with each scrip to be used for a 5 cent purchase?

Or that Iowa had at least one printer who produced "sales tax cards" in February of 1935 for merchants?

Did you know that **Utah** merchants most certainly DID produce and use sales tax slip memorandum before the state issued sales tax tokens were produced, although we do not know of a single extent example today?

All of these facts, and many more, shall be clearly defined with full article transcriptions, in the next book which will be titled "*Sales Tax Tokens and Scrip; Histories*."

SCRIP DEFINED

For our purposes, in relation to *sales tax* scrip, our definition may be somewhat more restricted than a more general definition. We want to concentrate on the single genre of sales tax scrip, not depression scrip, or transportation scrip, or any other numismatic or philatelic or obsolete currency types which would most definitely broaden that definition. Therefore, please keep in mind that this definition is for sales tax scrip, not scrip in general.

We wish to establish two exact points in this description. The first is to define what sales tax scrip is, and the second point is to understand the difference between what we consider scrip and what we classify as a token. This is especially important as we discover new items which may or may not be considered sales tax scrip. By having this definition, new finds as well as what we already consider sales tax scrip, is classified more exactly.

In order to be considered *sales tax* scrip, the item must adhere to this definition, as follows:

A) It has exchange value, regardless of how small an amount that may be, or the scrip may be used for exchange to obtain a tax token when they become available.

B) When exchanged or used, the scrip use or 'payment' must be all or partially for sales tax. "Meal Card" scrip, as listed below, is still defined as sales tax scrip, if the sales tax was prepaid along with the merchandise.

C) Who issued the scrip does not include or exclude it as scrip. In other words, the Washington State issued scrip is still considered scrip, even though it was produced by a state authority.

D) The material type does not necessarily determine if an artifact is a token or scrip. In other words, just because Oklahoma and Missouri, as two examples, issued state tokens in a compressed paper form, or Michigan merchants issued a similar "milk cap" type of token, this does not change their description from token to scrip. They are still considered tokens, not because of who produced them, but because they are round, in the shape of a 'coin' regardless of their material composition.

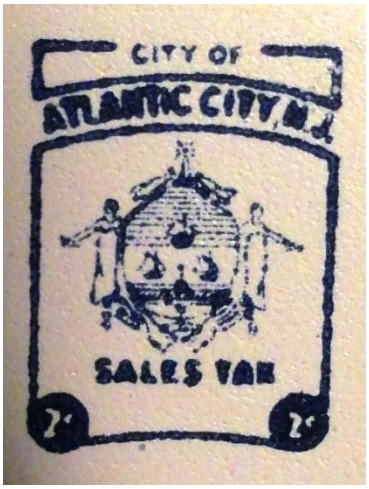
E) Round metal tokens, as commonly issued by Illinois merchants, chambers of commerce, and towns, are still defined as tokens, not scrip, even though they were not issued by state authority. The same holds true in all other states, such as those issued by the Arctic Ice Company in Kentucky, or the Cessna Aircraft Company of Kansas.

F) Scrip is most commonly found printed on paper or cardboard or in wood in the case of the Tenino issues and they are usually rectangular or square in shape.

G) In order to qualify as scrip the item must have been produced for use. Such items as the Michigan specimen to right, which was produced as a pattern or specimen retains that definition, rather than as circulating scrip. In those instances where circulation cannot be historically verified they retain the scrip title unless they can be specifically defined as patterns or specimens or salesman samples only.

WHAT IS NOT SALES TAX SCRIP

Taxes that are similar to sales tax, but do not actually conform to the definition of sales tax, do not qualify as a sales tax scrip, even though they may have the words sales tax on them. Why?

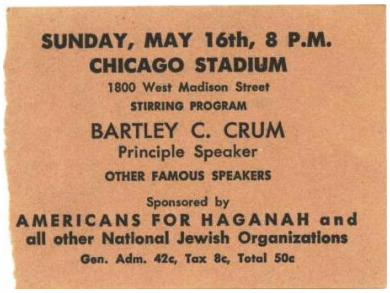


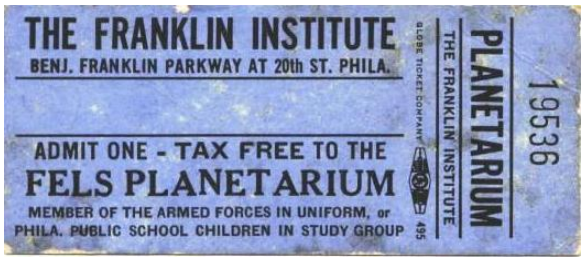
Sales tax, as a term, was very loosely used by many state and local authorities. For example, the Atlantic City, New Jersey stamp shown at left most definitely says "sales tax." However, this is actually an EXCISE TAX for tobacco, and was paid for by the distributor or producer of the tobacco product BEFORE it reached the final consumer.

For this reason, it cannot be defined as a sales tax "scrip" or "stamp", even though it does have those magic words, sales tax, and even though, in the end, the final consumer probably did have to pay for that increased cost of this excise tax by the manufacturer or jobber.

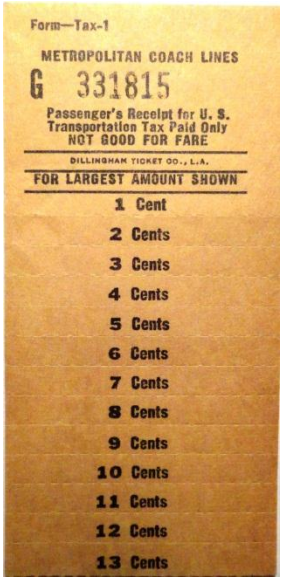
Likewise, amusement tickets are not sales tax scrip, even though they may list a tax by the city, county, state, or federal government as a separate line item tax, as shown by the example

below. Amusement tax was almost always passed as a separate act of legislation, sometimes at a different percentage than the sales tax if one existed. In some instances there were amusement taxes in some states that did not have a general sales tax at all.




THE FRANKLIN INSTITUTE
BENJ. FRANKLIN PARKWAY AT 20th ST. PHILA.
ADMIT ONE - TAX FREE TO THE
FELS PLANETARIUM
MEMBER OF THE ARMED FORCES IN UNIFORM, or
PHILA. PUBLIC SCHOOL CHILDREN IN STUDY GROUP
PLANETARIUM
THE FRANKLIN INSTITUTE
19536

In any event, amusement tax is not the same as sales tax, even though it might appear to be listed in such a fashion on certain tickets that might be found. These receipts and tickets are issued for specific recreational events, and the tax is authorized separately from anything that resembles a sales tax. Even with those tickets such as the one shown above right which lists TAX FREE – this is not free from sales tax, but free from amusement tax.



The last of the three most commonly mistaken scrip types that might be misidentified as sales tax scrip is the transportation tax scrip. Like the excise tax, it was sometimes the case that states or localities would list the transportation tax as a tax, a sales tax, a transportation tax, or even a stamp tax. In every event, the laws which governed the authorization of the collection of transportation tax were completely separate from the sales tax, and as with the amusement tax, there were occasions when a sales tax was not in effect in a given location, but a transportation tax was, and vice versa.

To right is a common example of a transportation tax scrip that employed detachable "coupons" to indicate the paid amount of transportation tax on a given ticket.

Although there are many other types of "tax scrip" that might sometimes be confused with sales tax scrip, these three – Excise, Amusement, and Transportation – are by far the three that are most commonly misattributed. Questions about a piece of paper that may or may not be sales tax scrip will very commonly be one of these three types if it is not for sales tax.

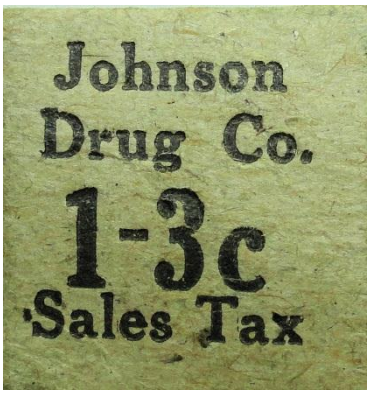
TYPES OF SALES TAX SCRIP

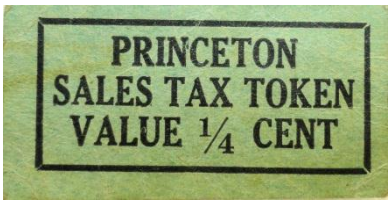
Fortunately, there are only four kinds of sales tax scrip. They are the single payment scrip, the more transitory multiple/single scrip, the multiple payment scrip, most usually defined as "punch ticket" or "memorandum" issues, and the last which is the "meal card" type which is very rare but does exist.

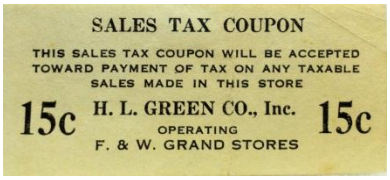
Single Payment Scrip – This is scrip that has a listed value or may be used for that exchange value by a customer to a merchant for payment or partial payment of sales tax. Although this type of scrip is most commonly seen from the states of Illinois and Washington, the Kentucky state issued scrip would also fall within this grouping.

The primary difference between this sales tax scrip type and all others that follow is simply that this was very much like a "token" as to how it was used. It was handed to the merchant in payment of

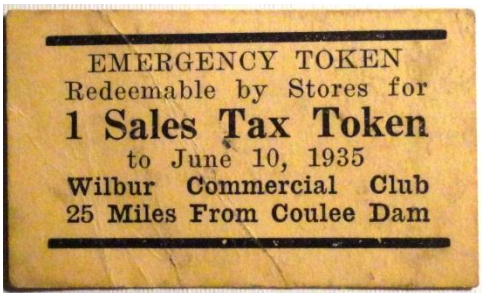
the sales tax, just as a token would be handed to a merchant, or the merchant gave these in change, as he would a token. Examples below:



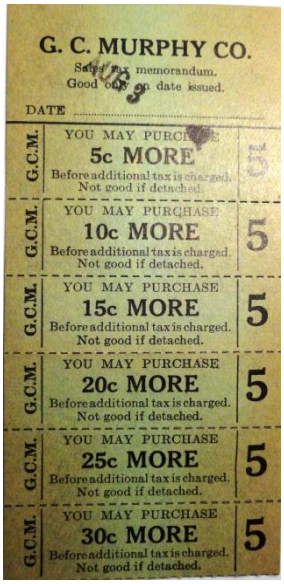


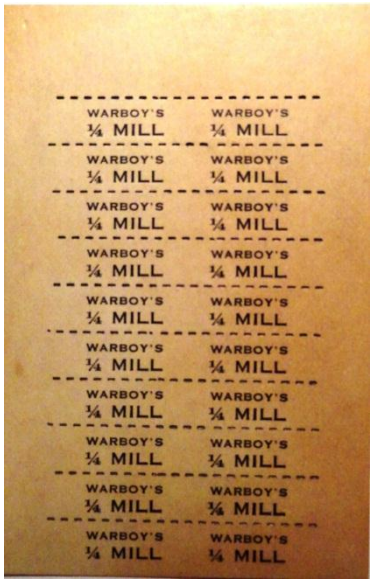

SALES TAX COUPON
THIS SALES TAX COUPON WILL BE ACCEPTED TOWARD PAYMENT OF TAX ON ANY TAXABLE SALES MADE IN THIS STORE
15c
H. L. GREEN CO., Inc.
OPERATING
F. & W. GRAND STORES
15c

The single deviation from the usual rule concerning Single Payment Scrip having to have a denominational listing in order to be considered sales tax scrip comes from some issues, most usually from Washington, that listed the scrip as being tradable for a tax token when the tokens became available. Even though no partial cent value is listed on this scrip, they are most certainly considered sales tax scrip. An example of such a Washington sales tax scrip is provided at right.



Multiple/Singe Scrip – This scrip group is transitional in that it is actually a group of single tokens attached in rows and/or columns so that each separate scrip might be removed and used for individual payments. While it might be argued that a single example of the scrip from such examples are really Single Payment Scrip, or it could be more easily contended that these should fall into the Multiple Payment Scrip category, I have chosen to relegate them to their own category because of how they were actually used.

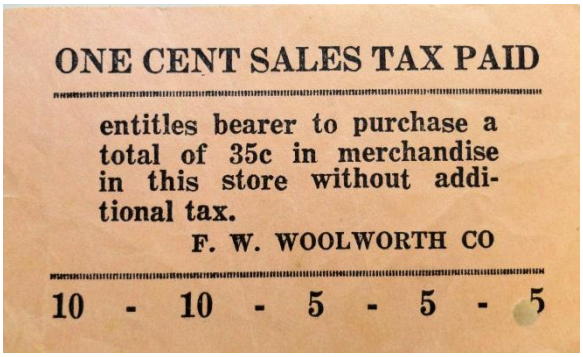


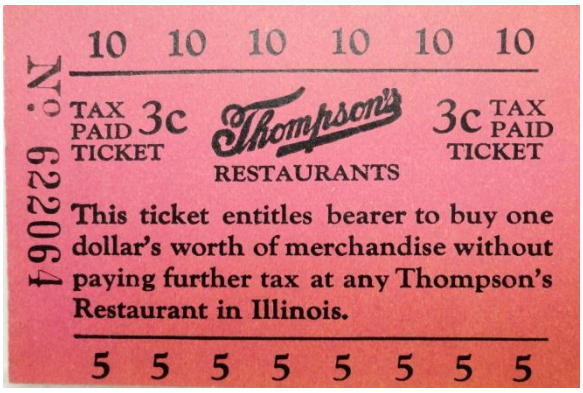


These were used differently than either the Single Payment or Multiple Payment Scrip, and for that reason, they have been subdivided from those two more prominent major types. As was the case with the listings in *Ohio Sales Tax Revenues* for the Ohio blocks and sheets, Multiple/Single Scrip will be listed in the upcoming catalogue by the horizontal X vertical method. In other words, the California Scrip shown to right would be listed as (2X10), indicating a full sheet of 20 examples attached together. While the G. C. Murphy Co. strip at left would be indicated with (1X6). In this way, every

catalogue number can be quickly listed as to the number of separate scrip still contained on the block, and in the case of only a single piece from a block, would be indicated as (1X1).

Multiple Payment Scrip (Punch Ticket) – This is scrip that might be used more than once, almost always with a particular merchant or location. It will typically have a number of denominations listed that will be punched out or scratched off as the pre-paid sales tax is used until the card or memorandum has been completely spent. The primary difference between this scrip and the single payment scrip is simply that a multiple payment scrip or memorandum may be used more than one time.


ONE CENT SALES TAX PAID
entitles bearer to purchase a total of 35c in merchandise in this store without additional tax.
F. W. WOOLWORTH CO
10 - 10 - 5 - 5 - 5


10 10 10 10 10 10
No. 62064
TAX PAID TICKET 3c
Thompson's
RESTAURANTS
3c TAX PAID TICKET
This ticket entitles bearer to buy one dollar's worth of merchandise without paying further tax at any Thompson's Restaurant in Illinois.
5 5 5 5 5 5 5 5

The major difference between the Multiple Payment Scrip (Punch Ticket) and the Multiple/Single Scrip listed immediately above, is that no parts of the card is detached or separated, but only punched, or scratched off.

Good for California Retail Sales Tax on any purchase of FIVE CENTS at any White Log Tavern
CALIFORNIA RETAIL SALES TAX COUPONS
Unpunched coupons good for Sales Tax on each 5c purchase in White Log Taverns.

Additionally, you will find some Multiple Payment Scrip that initially appear to be more like Multiple/Single Payment types, as does the White Log Tavern card shown to right. However, if you are fortunate enough to find any of the White Log Tavern cards that have been used, you can see the that the individual "tokens" are actually punched through, rather than being detached from the card, and therefor still maintains the "punch card" use type.

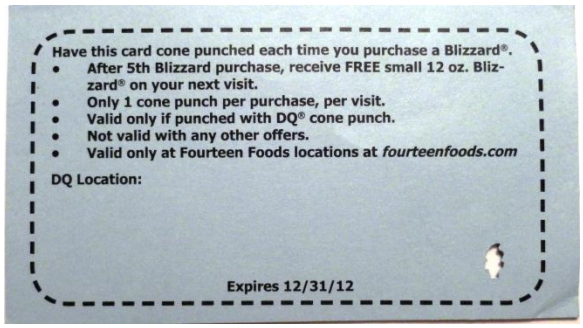
"Meal Card" Scrip – In this instance the full value of the item being purchased, plus the sales tax for that item or items is paid up front by the customer before it is actually used. Meal cards were the most common form of this scrip type, and although I have no doubt many hundreds or thousands of different merchants in different states employed this type of "meal card" scrip over the years, only a few examples still exist today. The primary difference between this and the two previous types is that not only was the sales tax paid for in advance, but the entire retail price was paid in addition to that sales tax. Each time the coupon or card

GOOD FOR AMOUNT SHOWN ON MARGIN AT
GALIS LUNCH, Inc.
9216 Kinsman Road
$1.00 MEAL TICKET $1.00
Ohio Retail Sales Tax upon the selling price of this Meal Ticket has been collected as evidenced by affixation on reverse side hereto of consumer's portion of the prepaid tax receipt in proper tax denomination. (Not Transferable—Not Responsible if Lost)
No 0898
Date
Signed Dr. M. D. Naples
J. POLT & SONS
Vendor's License No.

was used, the amount of the "meal" was punched or scratched off, which included the pre-payment of the sales tax for that retail amount. An example above:

SCRIP SURVIVABILITY

To illustrate why it is generally so difficult to find sales tax scrip, I would like to give you a present day example of a SIMILAR item. Pictured to the right is a currently used Dairy Queen Punch Card which is issued here in the small town of Spring Valley, MN., population just shy of 2,500 folks. This is a card that has NOTHING to do with sales tax, but by using this now current contemporary example of something similar to sales tax scrip I would hope that it might better demonstrate WHY most sales tax scrip is so terribly rare today.


Have this card cone punched each time you purchase a Blizzard®.
After 5th Blizzard purchase, receive FREE small 12 oz. Blizzard® on your next visit.
Only 1 cone punch per purchase, per visit.
Valid only if punched with DQ® cone punch.
Not valid with any other offers.
Valid only at Fourteen Foods locations at fourteenfoods.com
DQ Location:
Expires 12/31/12

This card is similar to a Multiple Payment Scrip, in the following ways:

A) It is specific to a merchant or small group of merchants.

B) It is produced on card stock similar in size and quality to many Multiple Payment Scrip.

C) It is good for a specific period of time.

D) It must be taken back to the specific merchant before it is used up, and must be saved until it is used up.

E) Its value, in this case a free blizzard, has some worth.

Although this card certainly has nothing to do with a sales tax, I hope you will see that it is very similar to the Multiple Payment Scrip of the 1930's to 1950's in many ways.

The primary reason I have employed the use of this "current" punch card is to give you a fair sense of just how difficult it would likely be for me to find this same Dairy Queen Punch Card, if I were to look for one in the year 2092, some 80 years hence. That is the equivalent of us looking for sales tax scrip issued in 1933 today.

How many of these Dairy Queen cards do you think I could find 80 years from now?

In fact, I even asked the DQ here in town if they had any of the previous year's cards, and they did not, as they had dumped them all. So even if I were to spend enormous amounts of time, and money, trying to find one of these cards from just a year ago, how much luck do you think I would have?

The point being, of course, is that sales tax scrip was produced by many thousands of different merchants, chambers of commerce, localities, cities, towns, and counties over a 30 year period in many different states, but the number that survive today are probably much less than a single percentage of those that once existed.

WHAT DOES EXIST

In the vast majority of cases the sales tax scrip that is available for us today comes from specific hoard discoveries, or from single or small group finds. I can still remember when Jerry Schimmel had a pretty fair number of California pieces available for sale, and back then, now nearly 30 years ago, those California pieces were nice to own, but not particularly "rare" because Jerry was still distributing them.

I can still remember my shock a few months ago when one of the "common" cards sold for well over $150.00!

The same was true when Tim Davenport lucked in to a fair number of Tenino woods. For a bit they seemed pretty common, but that hoard was dispersed in a relatively short time.

I've had fair luck myself in finding some old hoards of sales tax scrip, some previously unlisted, and I can tell you from the seller's point of view that when you see hoard items for sale, grab them then if you can afford them, because within a few years they will seem to 'disappear'. Once those 3 or 4 or 5 examples are sold, almost always into very permanent collections, it may be decades, or never, before you ever see another one offered for sale.

Most scrip that we know of today, which surfaced as single pieces, is very rarely if ever duplicated by more finds of the same type later. It happens on occasion, but very seldom, that previously listed R-10 scrip has many new examples discovered. Likely, that one piece that escaped histories destructive ways may remain as the single known example. Note that this is NOT true of METAL tokens which might be listed as R-10. It is very likely that more than one of them survived. Scrip does not and did not survive as well or as easily as a metal token.

COLLECTING SALES TAX SCRIP

The genre of sales tax 'token' collecting draws the majority of its initial interest from those with a numismatic or exonumic background, or from those persons who discover a single piece or small hoard of state issued tax tokens and simply wish to have a better understanding of what those items are, their history, how they were used – and above all else – their values.

Our greatest advantage and our chief failure in inducing those who become interested in sales tax tokens to join our 'society' of collectors are those same state issued tokens. Every initial inquiry I have ever received about sales tax tokens from someone who had discovered one or more pieces always involved a state issue. Not once have I ever been approached by someone looking for information for the first time about something other than a state issue.

My own interest began some 30 years ago when my Grandma Mildred handed me a cigar box full of Missouri sales tax tokens that she had stored in the attic. About a year or so after I had been given that fascinating box of tokens I read a classified advertisement from Merlin Malehorn, and asked via old fashioned snail mail about my great find. His response was kind and informative, and he included a registration form for the ATTS, which I joined shortly thereafter. From the description I had given to Merlin, he advised that it was likely that my whole box of little wonders probably wasn't worth $5, at most.

This is a very typical flow of inquiry when someone discovers sales tax tokens. Almost always (and I know of no single example otherwise) those who do join us in our interest in this field began their

search for knowledge about the subject with the discovery of state issued tokens. Sadly, it is true today as it has been in decades past, that the vast majority of state issued pieces have very low values. The majority of folks who are told that their sales tax tokens are only worth a few cents each toss them into a desk drawer or list them on eBay and that is the end of their interest.

This huge exposure to sales tax tokens via state issued pieces is most certainly an advantage in that it introduces a large group of potentially interested collectors to the series. But the fact remains that the vast majority of interested persons will probably discontinue any sustained interest once they discover that sales tax tokens are so cheap or worthless.

There is, of course, another small percentage of persons that will be thrilled with the possibility of collecting something neat and historically important for next to nothing in comparison to the purchase costs involved with the large majority of other collecting fields. To some few, finding another 'token' field that they can pursue and 'complete' - of state issued tokens from decades past - does help us in gaining potential friends, researchers and trade partners for our genre.

Additionally, there may be interest from those folks who collect a specific state to also collect sales tax tokens from that state, or states. Hence the reason that the Illinois provisional metal issues retain a surprisingly good price in comparison to other similar rarity sales tax tokens. If someone collects Oklahoma, for example, they might search for each kind of sales tax token from that state as well.

There are occasionally revenue collectors, particularly those interested in the Ohio "stamps", who may be drawn to our collecting field because of some similarity to the stamps they collect as revenuers.

I've had some small influence in the next edition of the new State Revenue Catalogue that should appear next year (fingers crossed), and I can tell you that they have decided NOT to include any of the sales tax scrip in that catalogue, even though they had listed West Virginia and North Carolina pieces previously. To the revenue collector, the sales tax scrip are not stamps, and therefore, will not be included in their next catalogue and price guide.

The sales tax scrip falls into a niche that is not covered by any of these usual interests.

They are not tokens, so those with a numismatic or exonumic background may have little or no interest in them. Those that come from a philatelic background may not see the sales tax scrip as something that falls within their interest, either.

So the poor little sales tax scrip, the rarest, on average, of all the sales tax items, may have many fewer collectors simply because those folks who do become interested in sales tax "tokens" or "stamps" may not see the scrip as something within their "range" of collecting.

Having grown up in an antique store and having been addicted to collecting for my entire life, I can say without hesitation that I do not know of a single other collecting field where it is possible to purchase an item of some historical significance that will likely remain as a unique piece, or - at worst, will never have more than a few examples found - that can be purchased for such relatively insignificant prices as those in other collecting fields.

It is an opportunity for an astute collector to enjoy the privilege of being able to have pride in being the temporary owner of truly rare, historically important and enlightening artifacts for prices that are comparatively insignificant.

SPECIAL REQUEST

I will be finishing the second book in the three book catalogue series on sales tax tokens, scrip, stamps, and related memorabilia by the end of this year, or very early next year.

I will then begin the final work and editing for the last of the three books – Sales Tax Tokens and Scrip; Identification and Price Guide, which I hope to have published by the end of 2013.

Although I have been fortunate in gathering many thousands of photographs for that last book, there are still a number of rare issues that I do not have photos of in color. In every case, what I am still lacking for photographs is ALL sales tax scrip. If you have a single rare piece, or a collection that includes a few R-7 or better sales tax scrip – PLEASE – let me know so I can do whatever I can to get those photos.

As anyone who has worked with me in the past knows, I ALWAYS give credit for any help, suggestions, corrections, or PHOTOS that I am provided. PLEASE contact me if YOU have rare scrip that I might need photos of, and I can assure you I will figure out some way to get them from you that is easy for you.

Monte C. Dean, 121 East Fairview St., Spring Valley, Mn. 55904 – (507)-922-4033 or Moxking@aol.com. Contact by email is most appreciated.

LAST NOTES

Simply put, if you decide to include sales tax scrip as part of your collecting field the single piece of advice I would leave you with is this. If you see a sales tax scrip offered for sales that you do not have - buy it. This becomes especially true as the rarity of the item climbs up the ladder toward R-10.

Sometimes those R-7 items listed in the M&D might seem like something relatively "common" since so few collectors are active fanatics about sales tax scrip. But keep in mind that unless that R-7 item was recently discovered, it is likely that the "hoard" that made it an R-7 item was probably disbursed years, or decades, ago.

As you get into the R-8 to R-10 pieces, then it is simply a matter of what you feel comfortable paying for such an item. It is likely that there will always be competition for such rarities IF (and this is a really BIG IF) the item is properly listed in the proper category. For those of you who are eBay nuts, I can tell you that looking in the Tax Token category MIGHT let you see 20% of the sales tax items that are offered every day. If you spend the time looking, you will eventually find some juicy rarities hidden in odd places. Then, you really do have a chance of obtaining seriously tough scrip, or even unlisted pieces, for a fraction of their value when discovered.

And the last (yes, really, last) thing I'd say is that I have never ever, even once, regretted paying too much for a rare or scarce sales tax scrip. But I have often regretted not paying enough to get what passed by. There have been more instances then I care to remember in the last three decades when I didn't offer enough for an R-8 piece, thinking I'd see another one become available, never to see another offered.

If you see it, and you need it, and you have the money to spend, don't regret in years to come your decision to let that piece pass. In the sales tax scrip collecting realm sometimes once really is the only chance you will ever have of owning those pieces.

Newspaper Clippings From The Past

By Bob Frye, L-521

Tax Tokens Are Coming

(By Harman W. Nichols, United Press Staff Correspondent)

Chicago—(U.P.)—Illinois soon will be flooded with 10 million aluminum tax tokens, smaller than a dime and harder to calculate than a miser's fortune.

Each token is good for the 3 per cent sales tax on a 5 cent purchase, effective July 1, and each represents 1½ mills, which in American money is $.0015 or .15 of a cent.

Already the tokens are referred to as "buttons" and there may develop a game between buyer and seller which might be described as "button, button, who gets the button" and how many.

Archy and Susan Citizen are raking through the attic in search of the old red arithmetic in order to be able to meet the merchant on even footing.

The game may be played like this:

IN THIS WAY

Susan Citizen buys a quarter's worth of dried prunes. The tax on that article would be .75 of a cent, or five tokens. If she hasn't the five tokens, Susan will hand over a penny to cover the tax and will receive back one token, which is as near as the merchant will be able to make "change of 2½ mills.

Or, if Archy buys a nickel cigar he will give the man 6 cents and get back five gimmicks. If he smokes dime cigars, he will pay 11 cents and get back four "buttons."

Equipment for the game will be simple. The tokens will stack 24 to the inch and they will be light—running 800 to the pound. A thousand of them will represent only $1.50.

These gimmicks, which soon will be household items, are made for all members of the family. Children can play "money" with them, mother can use half a bushel as a bridge prize and dad can use them for chips in a penny ante game.

Bookies are puzzling how they will handle their business if the legal betting bill passes in the state legislature.

The Oshkosh Northwestern, **Oshkosh, Wis, Thursday Evening, June 27, 1935, page 1**

$17,088 Paid By Arcadia Through State Sales Tax

Statistics Revealed by Board Of Equalization Shows Revenue Increase

Residents in the city of Arcadia paid $17,088 into the state treasury during the first nine months of 1934 by means of the pennies with which they met the sales tax on retail purchases.

Statistics compiled by the state board of equilization revealed a steady quarter-to-quarter increase in total sales tax revenue.

Improved retail business in Los Angeles county was indicated by the tax reutrns, which amounted to $5,103,512 the first quarter, $5,430,652 the second quarter, and $5,471,998 the third. Final figures for the fourth quarter were not available.

Arcadia Payments

Arcadia's residents paid $5,769, $5,523, and $5,796 during the three periods, respectively. Californians as a whole paid the state $12,286,480 the first quarter, $13,239,468 the second, and $13,696,670 the third. The board estimated the total revenue for the fourth quarter, aided by a heavy volume of Christmas business, would reach $14,300,000 for a new record.

Payments for the second quarter of the year throughout the state, totaled $940,000 more than those in the first quarter, while the third quarter showed an additional increase of $457,000. The board estimated the gain in the fourth quarter would be $600,000, and that total revenue for 1934 would approximate $53,000,000.

Business Shows Gain

A steady gain in retail business was illustrated by the figures, the board decided. Millions of dollars poured into California by the federal government for unemployment relief was believed to have played a major part in improving sales.

When the sales tax was inaugurated August 1, 1933, its proponents hoped it would return $40,000,000 annually, thus providing $80,000,000 toward meeting the expense of public education every two years. The heavy increase exceeded the expectations of the most optimistic supporters and the sales tax became California's greatest revenue producer.

Tax Rate May Drop

Unless the 51st legislature changes present provisions of the law, the tax rate will drop from 2½ to 2 per cent next July 1 with a resultant loss of $20,000,000 per biennium to the state.

Governor Frank F. Merriam, in his budget message, recommended that the tax rate be increased to 3 per cent, for a total revenue gain of $40,000,000 per biennium over the revenue expected under present law.

The Arcadia Tribune, Arcadia, California, Friday, February 15, 1935, page 4

Trading Post

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know. The editor reserves the right to publish ads relative to space limitations. New ads will receive first priority over continuing ads.

United States Sales Tax Tokens and Stamps: A History and Catalog, M.K. Malehorn and T. Davenport, $39.95 (member price) +$3.50 Postage and Handling, from Turtle Hill Book Co., P.O. Box 265, Bryantown, MD 20617. Non-member price $49.95 + Postage and Handling.

ATTS Catalog Supplement Pages: There are 96 supplement pages, 20 are printed both sides, the balance are single sided. There are also 3 color pages. A complete set is $16.00 ppd, just black and white for $12.50 ppd or just color sheets for $4.50 ppd. The same supplements are available on CD for $8.00 ppd, including color and black and white in Adobe format. Please contact the Editor.

Available for only a very limited time are the few extra copies of the "***ATTS 36 Years of Collecting***" CD. This CD contains an Adobe pdf copy of each of the club newsletters from #1 through #135 all on one CD. Requests will be honored only by postal mail in the order they are received until they are gone. The cost is only $15.00, this includes shipping. All funds go to the ATTS treasury for use in future projects. Each member is entitled to one CD. Print your name, membership number and mailing address on your correspondence. Mail to: ATTS – 36 Years of Collecting, P.O. Box 14514, Lenexa, KS 66285.

Kentucky anti-tax button wanted. The one depicting a boy and a girl (M&D #KY-M2). Have many sales tax tokens to offer in trade or will buy. Michael Florer, 1805 Biglerville Road, Gettysburg, PA 17325-8030 or mrflorer@comcast.net.

Looking for a nice example of an Oklahoma S-7. Contact Jim Calvert at 569 Diego Rivera Lane, Arroyo Grande, CA 93420 or jnlcalvert@gmail.com

Casino Chips Wanted – Check your top drawer, jewelry box, etc. Buying one chip or whole collections. Please contact Peter Volburg, P.O. Box 3037, Farmingdale, NY 11735 or qualpete@aol.com

War tax tokens wanted. Looking for all varieties of war tax tokens inscribed "SODA CHECK." Also interested in anything else related to the federal tax on soft drinks and ice cream during the World War I era. Willing to trade items from my 25-year collection of sales tax tokens. Michael Florer, 1805 Biglerville Road, Gettysburg, PA 17325-830 or mrflorer@comcast.net.

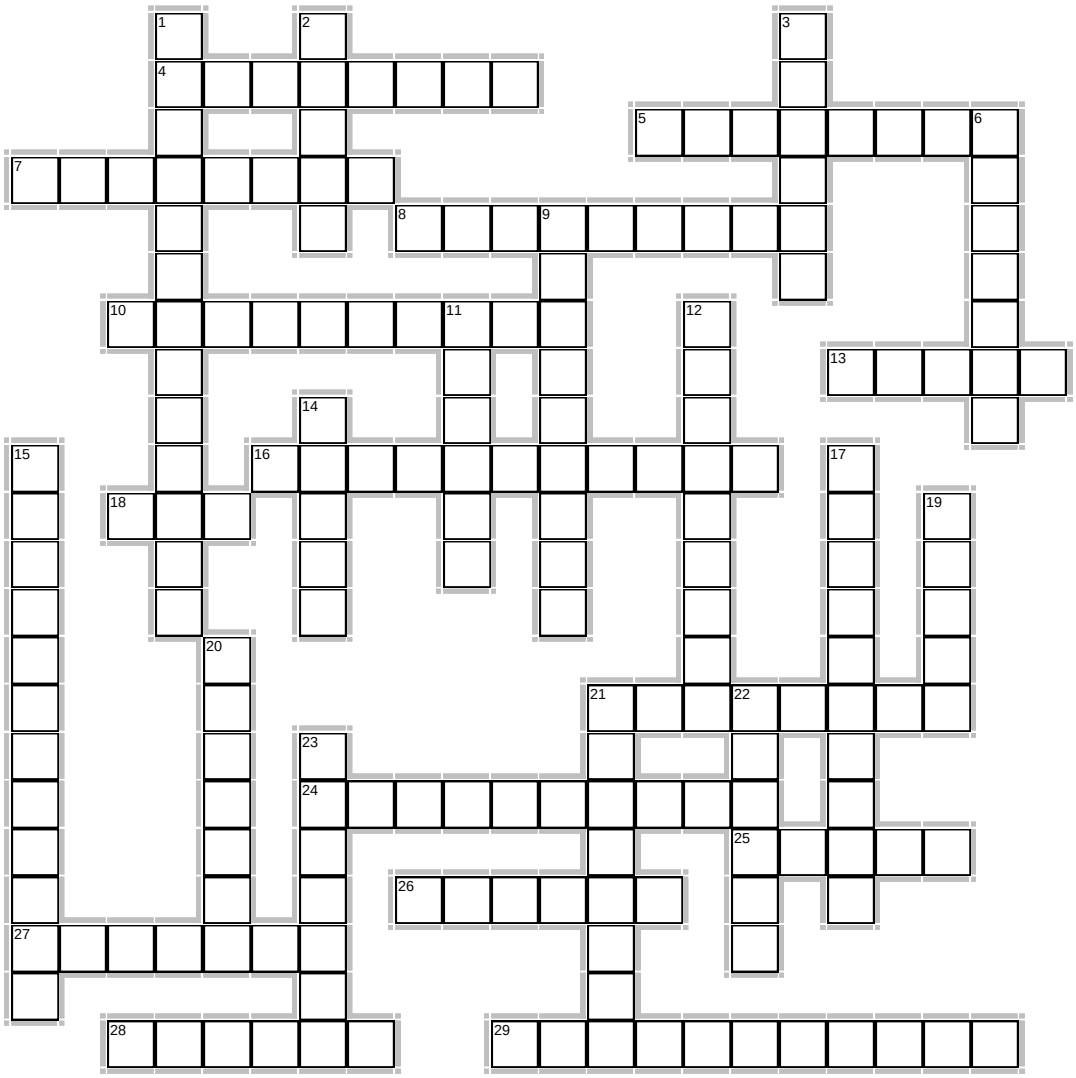
Token For Sale: Payne Bus Service from Muncie In. #600e $1.00 ppd. Leo Schiltz, 196 Crestview Lane, Dyer In, 46311.

For Sale: Canada / Meat / Viande / Ration - Blue Fibre Canadian Ration token. Obverse and Reverse are the same. It measures about 22mm with a 5mm center hole. $1.00 + SASE. Steven Kawalec P.O. Box 4281, Clifton, NJ 07012 Owlprowler@aol.com

Looking for six Illinois local tax tokens: Astoria, Casey, Depue, Ladd, Livingstone, and Redbud. Please contact Mike Strub, promethium@aol.com, or 248 636-8631.

ATTS Newsletter Crossword No. 1

by Monte C. Dean (R-384) & Loran Frazier (R-550)



Across

4. Which state's sales tax tokens did Irv Stalwell use for his promotional stickers? (*souvenir counterstamp*)
5. The name of a token that cannot be identified with a particular location is called a what?
7. Which state had a "Children's Crusade" against sales tax on candy, nuts, and gum?
8. If you are identifying a variety by examining the eagle's head on a token, where is it from?
10. Which state produced the first state issued sales tax token?
13. How many states produced plastic tokens that were used in circulation?
16. Which was the only state to produce a deep blue plastic circulating token?
18. In the entire 41 year history of the ATTSN, how many editors have there been?
21. What type of token is only known to have been produced in these three locations: Colorado, Federal and Missouri? (*Two are patterns*)
24. From which town did the most valuable metal provisional issue, produced in Illinois come? (*not including patterns, and Red Bud is not considered a sales tax token.*)
25. What was the last name of the only State Auditor who became the Governor of that state? (*Missouri*)
26. What color was originally designated for the 5 Mills plastic tokens from Utah?
27. In which state was an anti-sales tax token produced against the "Tax Twins"?
28. What is the last name of the man who produced and distributed One Mill tokens at the 1933 World's Fair?
29. In what year did the most states initially adopt the sales tax token for the first time? (*Last two numbers*)

Down

1. The only known "French's Variety Store" scrip came from which state?
2. The very first Washington aluminum tokens were shipped in what?
3. Which state has the most pinbacks listed in the M&D?
6. What Illinois town is given credit for the first provisional metal sales tax token issue?
9. In which state was an anti-sales tax item known as the "Lavender Penny" produced?
11. If you are examining a square wooden sales tax token, where is it most likely from?
12. What is the first and last name of the politician in Texas who produced anti-sales tax encased cents?
14. Which type of state issued token was produced last in New Mexico?
15. The only known "Silver's Stores" scrip came from which state?
17. Which state was the location for the merchant who produced the Leighton Daily Lunch scrip?
19. Jake Johnson produced a political anti-sales tax token in 1960 within which state?
20. What city were the Cessna Cafeteria sales tax tokens used in? (*"tax included"*)
21. Which is the only state that produced a pattern with a person's name on it?
22. Which state had the shortest period of use for sales tax tokens? (*Excluding stamps and scrip*)
23. Which state produced a light sky blue fiber that is the most difficult token to identify?

ATTS General Information

The ATTS Newsletter is the official quarterly publication of the American Tax Token Society and it is mailed from Lenexa, Kansas, USA as a first class mailing. The newsletter is published for its members. Copies of the newsletter are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization.

The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The society's officer's serve without compensation of any kind other than direct expenses incurred when conducting official society business.

The American Tax Token Society is a not-for-profit, tax-exempt, educational and research social club. The ATTS is registered as a 501(c)(3) organization under the IRS guidelines. All donations are tax-deductible subject to IRS guidelines.

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Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are $12 (U.S. addresses only), $12 (U.S.) for Canadian addresses and $15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are $160 (U.S. addresses only), $180 (U.S.) for Canadian addresses and $300 (U.S.) for U.K. and Europe. The membership calendar year begins in January.

Officers

President/Awards
John Ostendorf R-518
523 Hiwasee Rd. Waxahachie,
TX 75165
johnoste@aircanopy.net

Editor/Librarian
Robert W. Frye L-521
PO Box 14514
Lenexa, Kansas 66285
bob@taxtoken.org

Secretary/Treasurer
Jim Calvert R-533
569 Diego Rivera Lane
Arroyo Grande, CA 93420
jnlcalvert@gmail.com

Board Members

At-Large Position #1
Lawrence LeBel R-598
40 - 2A Woodsedge Dive
Newington, CT 06111
pipestaveswamp@yahoo.com

At-Large Position #2
Monte C. Dean R-384
121 E. Fairview St.
Spring Valley, MN 55975
Moxking@aol.com

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Robert Frye, *Editor*; P. O. Box 14514
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